

EXHIBIT A

Professional services rendered through: October 31, 2007: Remedium

10/02/07	L.M. Zarlenga	Prepare closing agreement; review and revise insert for motion to Bankruptcy Court.	1.80
10/02/07	M.D. Lerner	Draft language for Bankruptcy motion.	0.50
10/02/07	M.D. Lerner	Draft language for pleading.	0.20
10/03/07	L.M. Zarlenga	Review Mr. Lerner's comments to draft closing agreement.	0.20
10/03/07	M.D. Lerner	Review closing agreement.	0.10
10/05/07	A.E. Moran	Do quarterly bill for April, May and June 2007.	1.70
10/10/07	M.D. Lerner	Forward Tolling Agreement.	0.10
10/11/07	A.E. Moran	Review and send email to C. Finke on policies.	0.60
10/12/07	A.E. Moran	Review C. Finke question on 72(v); check private letter rulings and IRS guidance.	2.30
10/12/07	L.M. Zarlenga	Revise closing agreement.	0.80
10/13/07	U.B. Jani	Research re tax rules regarding modified endowment contracts.	3.00
10/14/07	U.B. Jani	Research re tax rules regarding modified endowment contracts.	3.00
10/15/07	A.E. Moran	Review insurance tax and IRS reporting rules.	2.00
10/15/07	A.E. Moran	Office communication with U. Jani re research.	0.40
10/15/07	A.E. Moran	Telephone call to IRS re insurance tax issues.	0.10
10/15/07	L.M. Zarlenga	Review contract and memo re NOLs and relevant authorities.	2.00
10/15/07	L.M. Zarlenga	Review revisions to Remedium closing agreement and comment.	0.30
10/15/07	M.D. Lerner	Edit closing agreement.	0.30
10/15/07	U.B. Jani	Research tax treatises and IRS Forms regarding modified endowment contracts.	4.60
10/15/07	U.B. Jani	Office discussion with Anne Moran re policies.	.40
10/16/07	A.E. Moran	Research old memos on life insurance contract sale issues.	0.80
10/16/07	A.E. Moran	Telephone conference with IRS re MEC taxation.	0.20
10/16/07	U.B. Jani	Research regarding sale of modified endowment contracts and tax consequences of sale of life insurance contracts.	4.50
10/17/07	U.B. Jani	Research caselaw regarding IRS treatment of sale of insurance policies.	4.00
10/18/07	A.E. Moran	Review U. Jani research on sale of policies.	0.80
10/18/07	U.B. Jani	Research caselaw regarding IRS treatment of sale of insurance policies.	2.00

10/19/07	A.E. Moran	Revise U.Jani email and send to C. Finke.	1.00
10/24/07	A.E. Moran	Telephone conference with C. Finke re pay agreement for individual.	0.70
10/24/07	A.E. Moran	Review tax rules on independent contractors and effective dates.	1.20
10/25/07	A.E. Moran	Review insurance contract issues.	0.50
10/25/07	A.E. Moran	Confer with Mr. Wellington re compensation issue.	0.30
10/25/07	D. Wellington	Conference with Ms. Moran re compensation issue.	0.30
10/26/07	A.E. Moran	Review of policies, service agreements and tax rules governing them.	2.60
10/26/07	A.E. Moran	Send email to C. Finke re service agreements.	.40
10/31/07	A.E. Moran	Consider followup questions on loans.	0.80

Name	Hours	Rate	Value
M.D. Lerner	1.20	650.00	780.00
L.M. Zarlenga	5.10	535.00	2,728.50
A.E. Moran	16.40	525.00	8,610.00
D. Wellington	0.30	505.00	151.50
U.B. Jani	21.50	290.00	6,235.00
Total	44.50		18,505.00

Total Fees \$18,505.00

Tax Litigation Audit Issue: Professional services rendered through: October 31, 2007

10/01/07	M.D. Lerner	Deal with requests regarding Branerton letter.	0.20
10/02/07	M.D. Lerner	Fill in answers to IRS discovery requests.	0.30
10/03/07	C. Shepherd	Confer with Mr. Lerner re processing of documents for production.	0.20
10/03/07	M.D. Lerner	Respond to Branerton letter.	0.80
10/04/07	C. Shepherd	Prepare materials for production; confer with litigation support re processing of documents.	0.50
10/09/07	G. Gegenheimer	Create new security group in Active Directory, new database to house unbranded documents and images; and create shortcuts for both new databases.	1.50
10/11/07	C. Shepherd	Process additional documents for production.	0.50
10/11/07	G. Gegenheimer	Convert additional pdf document to tiff and create load files for Concordance and image collection.	1.50
10/11/07	M.D. Lerner	Edit answer to Branerton letter and send.	0.80
10/11/07	S.B. Teplinsky	Send 384 outline to Ms. Finke.	0.40

10/19/07 A.E. Moran Review August and September bills. 0.20

Name	Hours	Rate	Value
S.B. Teplinsky	0.40	650.00	260.00
M.D. Lerner	2.10	650.00	1,365.00
A.E. Moran	0.20	525.00	105.00
C. Shepherd	1.20	195.00	234.00
G. Gegenheimer	3.00	175.00	525.00
Total	6.90		2,489.00

Total Fees \$2,489.00

Disbursements:

Overnight Messenger	10.12
Duplicating	183.15
Long Distance Telephone	12.49

Total Disbursements \$205.76